

BUDGET
TOP PRIORITY



GOVERNMENT OF TELANGANA
ABSTRACT

Budget Estimates 2023-24— Instructions for the preparation of Budget Estimates 2023-24 and Revised Estimates 2022-23 submission through **on-line** – Issued.

FINANCE (BG) DEPARTMENT

G.O.Ms.No. 6

Dated: 09-01-2023

Read the following:-

G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017.

* * * * *

ORDER:

According to Para 13.19.1 of the Budget Manual, the Heads of Departments and other Estimating Officers should prepare their estimates for both receipts and expenditure in duplicate and send a copy directly to the Finance Department, and the other to the Administrative departments of the Secretariat concerned.

2. The legal foundation of Legislative control over Government expenditure is based on the constitutional requirement stipulating that in respect of every financial year a statement of estimated receipts and expenditure of the Government for that year (Annual Financial Statement) shall be laid down in the Legislature. Budget should contain distinction between charged and voted items and also Revenue and Capital.

3. The Government Budget is designed for optimal allocation of scarce resources taking into account many socio-political considerations. It is a statement of estimated expenditure and the estimated sources for financing the various Schemes, during the ensuing financial year. The budget is prepared keeping in view of the general policy of the Government aimed at the welfare of the people and the development of the country. The size and focus of public expenditure in the budget has great relevance in the growth process and in reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in process, promote economic growth, reduce inequalities, while maintaining fiscal balances and economic sustainability.

4. RECEIPTS:

4.1. According to para 13.8 of the Budget Manual, the HODs and other Estimating Officers should prepare budget estimates for receipts based on the

existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been approved by the Government should be proposed. The information shall be furnished in the enclosed **Proforma-A.**

4.2 All the Heads of Departments and Other Estimating Officers are requested to furnish proposals for Revised Estimates 2022-23 and Budget Estimates 2023-24 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

4.3 All the Heads of Departments may explore new base for improving their receipts and curb the leakages from bottom level to top by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

5. Expenditure:

Establishment/Maintenance/Principal/Interest Expenditure:

As per G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017, the following objective heads are classified into Establishment/Maintenance/Principal/Interest payment Expenditure

Salary
010-011 -Pay
010-012-Allowances
010-013 -Dearness Allowance
010-014 -Sumptuary Allowance
010-015 - Interim Relief
010-016 -House Rent Allowance
010-017 -Medical Reimbursement
010-018 -Encashment of Earned Leave
010-019 -Leave Travel Concession
020 - Wages
020-021 - Daily Wage Employees
020-022 -Full Time Contingent Employees
020-023 - Part time contingent Employees
290- Work charged Establishment
290-291 -Pay
290-292-Allowances
290-293-Dearness Allowance
290-294 -House Rent Allowance
290-295 -Medical Reimbursement
290-296-Encashment of Earned Leave
290-297- Leave Travel Concession
Grants In Aid Towards Salary
310-311 - Grants In Aid Towards Salaries
Non Salary
110-111 -Travelling Allowance
110-112 - Bus Warrants
110-113 - T.A/D.A to Non Official Members

110-114 - fixed Travel Allowances
110-115 - Conveyance Allowance
110-116 - Travelling Allowance to Work Charged Employees
120 -121 – Foreign Travel Expenses
120-122- T.A/D.A to Non Official Members
130-131 - Service Postage, Telegram and Telephone Charges
130-132 - Other Office Expenses
130-133- WaterCharges
130-134 -Hiring of Private Vehicles
130-135- ElectricityCharges
140-141- Rents and Rates
140-142- Taxes
200- Other Administrative Expenses
240- Petrol, Oil and Lubricants
280-281 -Pleaders Fees
280-282 -Payment to Home Guards
280-283 -Payments to Anganwadi Workers
280-285 - Sanitation Services
280-286 - Paymentsto Village Revenue Assistants
280-288 -Payments to Junior Panchayat Secretaries
300- OtherContractual Services
300-301- Contract Appointments
300-302- Outsourcing Engagements
300-303- Activity Engaged on Outsourcing
300-304- Salaries of contract/outsourcing salaries under Grants-In-Aid Institutions
300-305- Salaries of contract/outsourcing salaries under Other Grants-In-Aid Institutions
300-306- Professionals engaged for specific activities
510-511 - Maintenance ofOffice Vehicles
Maintenance
270-271 -Other Expenditure
270-272 - Maintenance
270-275 - Buildings
270-278 - Emergency Repairs
800-807 - User Charges- Maintenance
Subsidies & Other Grants
310-313–Per capita Grants
310-318-Obsequies Charges
2049- Interest Payments
2071-Pensions
Others
001- Loans to Govt., Servants, Institutions, adjustments to Fund Accounts
002- Loans to Govt.,Servants, Institutions, adjustments to Fund Accounts
040-041 - Pensions
040-042 - Gratuities
320- Contributions
450-Interest

560- Repayment of Borrowings
630-631 -Inter Account Transfers

6. The Expenditure referred to the above Objective Heads shall be treated as Establishment Expenditure. The Heads of the Department and other Estimating officers should prepare the Revised Estimates 2022-23 and Budget Estimates 2023-24 through the online in PROFORMA-R1.

Scheme Expenditure:

7. The following objective heads have been classified as schemes expenditure

Objective Head
Non Salary
160-Publications
210-211 -Materials
210-212- Drugs and Medicines
220- Arms and Ammunition
230- Cost of Ration/Diet Charges
250- Clothing And Tentage
260- Advertising And Publicity
280-284- Other Payments
410- Secret Service Expenditure
500- Other Charges
500-501 - Compensation
500-502-Transport Facility
500-503-Other Expenditure
500-504 - Cosmetic Charges
510-Motor Vehicles
510-512- Purchases of Motor Vehicles
520-Machinery and Equipment
520-521- Purchases
520-522- Tools And Plant
520-523- Deduct-Receipts & Recoveries Towards Maintenance
610-Depreciation
800-801 - User Charges- Other Expenditure
800-802 - User Charges-Transport Facility
800-803 - User Charges -Travelling Allowances
800-804 - User Charges- Utility Payments
800-805- User Charges- Other Office Expenses
800-806- User Charges -Advertisements, Sales and Publicity
800-808-User Charges- Other Payments
800-810-User Charges -Other Administrative Expenses
800-811-User Charges-Materials and Supplies
800-812-User Charges -Petrol, Oil and Lubricants
800-814-User Charges-Purchases
800-815-User Charges Publications
Maintenance
270-274 HTCC Charges
Subsidies & Other Grants
310-312-Other Grants-in-aid

310-314- Seignorage Grant
310-315 - F.C Grants
310-316-Maintenance Grant
310-317 - Exgratia Payments (accidental death/compassionate)
310-319- Grants for creation of capital Assets
330-Subsidies
340- Scholarships and stipends
800-809 - User Charges-Other Grants-in-Aid
800-813 - User Charges -Scholarships and Stipends
Others
050-Rewards
150-Royalty
530-Major Works
530-531-Other Expenditure
530-532-Lands
530-533-Buildings
530-535-Price Adjustment
540-Investment
640-Write off and Losses

8. The Expenditure referred to the above Objective Heads shall be treated as Scheme Expenditure. The Heads of the Department and other Estimating officers should prepare the Revised Estimates 2022-23 and Budget Estimates 2023-24 through online in PROFORMA-R2.

Revised Estimates 2022-23:

9. All the Heads of the Department/Estimating Officers are requested to furnish Revised Estimates 2022-23 in the existing proforma only i.e. R1 for Establishment Expenditure and R2 for Scheme Expenditure. **No increase in RE 2022-23 shall be allowed.**

Budget Estimates 2023-24:

10. All the Heads of Departments/Estimating Officers are requested to furnish Budget Estimates 2023-24 in the proforma annexed to this orders i.e. R1 for Establishment / Maintenance / Principal Interest Expenditure and R2 for Schemes Expenditure.

New Schemes:

11. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provisions proposed to the Budget Estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the **competent authority** and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case (**proforma-R3 for Establishment / Maintenance / Principle/Interest Expenditure - R4 Scheme Expenditure**).

Spill Over Commitments:

12. All the public works departments are requested to furnish the scheme wise spill over commitments as on 31-12-2022 in proforma-R5. All the spillover

commitments should be formulated with the greatest care and accuracy and also based on actual requirements only.

Engineering Works Departments:

13. All the public works departments are requested to furnish the Agreement wise details of all ongoing works in Proforma R6.

FRBM Rules, 2006:

14. As per the provision laid down in FRBM Act, all the Heads of Departments and Estimating Officers has to furnish certain information in the prescribed proforma appended to this order along with the Budget Estimates **invariably as these statements have to be presented to the Legislature as per FRBM Rules 2006.**

15. As per rule 6(1) of FRBM Rules, 2006 the State Government shall at the time of presenting the Budget make following disclosures as required under Section 10 of FRBM Act 2005.

- (i) Form D-7 Statement of Assets (**proforma-D**).
- (ii) Form D-8 Tax Revenues raised but not realized (**proforma-E**).
- (iii) Form D-9 Statement of Miscellaneous liabilities outstanding (**proforma-F**).

General Instructions:

16. The attention of Estimating Officers is invited to the following special points:

- (i) **Date of submission of Estimates:** All estimates should be submitted to the Administrative Departments of Secretariat concerned through on-line not later than **12-01-2023**. The Administrative Departments of Secretariat shall forward the estimates with their comments to the Finance Department by **13-01-2023** at the latest. Experiences have shown that in spite of clear instructions, the Budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If estimates are received after **13-01-2023**, Finance Department will not be able to intimate any changes made in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.
- (ii) **Contract Appointments:** The Heads of Departments / Estimating Officers shall ensure that sufficient provisions are made under the detailed head 301 contract appointments, 302 outsourcing Engagements, 303 Activity engaged on outsourcing basis, 304 Salaries of contract/outsourcing salaries under Grants-In-Aid, 305 Salaries of contract/outsourcing salaries under Other Grants-In-Aid and **300-306-Professionals engaged for specific activities (earlier claimed under 280/284)**. The Heads of Departments / Estimating Officers are requested to furnish the relevant orders issued by the competent authority for engaging the persons/Activity on contract/ outsourcing basis while proposing provision in the Budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, number of persons engaged on contract/outsourcing and

the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the Budget.

- (iii) **Provisions under grants-in-aid:** Particulars, as per para 13.12. 1 of the Budget Manual, should invariably be furnished while sending the estimates. Statement showing details of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished. While furnishing the estimates under grants-in-aid, the Heads of Departments and Other Estimating Officers are requested to open the sub-detailed heads "311-Grants-in-aid towards salaries", "312-Other Grants-in-aid", "300-304Salaries of contract/outsourcing salaries under Grants-In-Aid Institutions", "300-305Salaries of contract/outsourcing salaries under Other Grants-In-Aid Institutions" and "**300-306- Professionals engaged for specific activities**" and provide the amounts separately under the above sub-detailed heads of account.
- (iv) **No salaries shall be permitted under "310-312" under any circumstances, if it is noticed by the Government disciplinary actions will be initiated against the DDO and respective Officers.**
- (v) The sub detailed Head under 140 Rents, Rates and Taxes is Re-classified as 141- Rents, Rates and 142-Taxes. Hence, all the Heads of the Departments and other Estimating Officers are requested to give proper attention while proposing Estimates under 141-Rents, Rates and 142- Taxes.
- (vi) **Scrutiny of estimates by the Administrative Department of Secretariat:** The Administrative Departments of Secretariat are requested to scrutinize the estimates of the Departments under their control and forward to this Department with their comments thereon. The object of examination by the Administrative Departments is to detect excessive or inadequate provision in the Budget Estimates which they are in a position to do in a better way in view of their more intimate knowledge of working of the Departments under their administrative control.
- (vii) **Furnishing of Bank Accounts :** All the departments are requested to furnish/update the all Bank Accounts details in proforma R7.
- (viii) The departments are requested to furnish the number of employees (cadre wise) who will join into the Government service during the financial year 2023-24 against the newly sanctioned or vacant posts in the Proforma-VIII.

17. All Heads of Departments and other Estimating Officers are requested to furnish the Budget Estimates in the proforma provided on-line by **13-01-2023** at the latest to the concerned Budget Estimate Sections (EBS) through Finance Department Portal. Failing, in which submission of all proformas, Finance Department will not provide budget and also will not responsible consequences for non-funding of any scheme.

18. **Special Points:** The attention of all Secretariat Departments, Head of the Departments and Estimating Officers are invited to the following special points:

- Avoid speculative estimations or over / under projections.

- Rationalize the Grants-in-Aid expenditure relating to the departments.
- All Establishment expenditure to be consolidated for each department.
- Projections for maintenance, office establishment-vehicles, rents, water and electricity, office stationary-outsourced services, welfare and subsidy programs, etc., based on the actual needs with proper justification.

19. **On-Line Submission:** BE 2023-24 sought for through this order shall be furnished by all departments through online only. All heads of Departments and Other Estimating Officers are requested to visit Finance Department web-site on the Internet using the URL: <https://ifmis.telangana.gov.in> and "click" on the web-link "for budget 2023-24" provided in the home-page. Then follow the steps given below:

- This link will open "IFMIS Portal" web-page from **09-01-2023**.
- Please Log-in using the User-ID and Password. Please enter them correctly and Log-in into application.
- A menu item "Budget Proposals 2023-24" is displayed in the Menu Bar.
- Select the respective Establishment / Maintenance / Principal / Interest Expenditure and Schemes Expenditure along with concerned Head of Accounts and enter the data.
- Saving of data can be done at any point of time using 'SAVE' button.
- All formats of Establishment / Maintenance / Principal / Interest Expenditure and Schemes Expenditure need to be filled in by the HoDs / Secretariat Departments.
- After completion of entries final submission to Finance Department can be done using 'Final Submit' in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before Final Submission.
- After final submission no more deleting / editing is allowed.
- Any further instructions can be seen on-line.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**K. RAMAKRISHNA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

All Heads of Departments and Estimating Officers.

All Departments of Secretariat.

The Registrar General, High Court to the state of Telangana.

The Secretary to Governor, Raj Bhavan, Hyderabad.

The Registrar, Lok-Ayukta, Hyderabad.

The Secretary, Telangana State Public Service Commission, Hyderabad.

Copy to:

All Sections of Finance Department.

General Administration (I&PR) Department.

SF/SCs.

//FORWARDED::BY ORDER//

SECTION OFFICER

**EXPENDITURE FOR ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST
EXPENDITURE**

Demand No._____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major-head, Sub-Major head, Minor-head, Sub-head, Detailed head and Sub- detailed Head of Appropriation	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24	Justification
(1)	(2)	(3)	(4)	(5)

EXPENDITURE FOR SCHEMES**Demand No.**_____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Sub head, Detailed head and Sub- detailed Head of Appropriation	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24	Justification
(1)	(2)	(3)	(4)	(5)

NEW ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE**Demand No.** _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2023-24	Justification
(1)	(3)	(4)

Details

S.H. (XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

EXPENDITURE FOR NEW SCHEMES**Demand No.**_____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2023-24	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

SPILL OVER COMMITMENTS**Demand No.**_____

Name of the HOD _____ :

Name of the Scheme _____ :

(Amount in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2022-23	Spill over Commitment As on 31.12.2022	Justification
(1)	(2)	(3)	(4)

Agreement Details - Proforma-R6

(Rupees in Lakhs)

DDO Code	Budget 2022-23	Name of the Work	Agreement Amount	Agreement Number & Date	Agreement concluding Authority/Office	Name of Contractor	Completion date as per agreement	Expected completion date	Head of Account	Funding Agency		Agreement caters to delivery of	Nature of Work	Contract Category	Physical Progress of the work	Amount paid	Amount to be paid	Balance amount required to complete		Administration Sanction		
1	2	3	4	5	6	7	8	9	10	Funding Agency Share (%)	State Share (%)	12	13	14	15	16	17	Funding Agency Share	State Share (GoTS in Rs)	19	20	21

* Existing data will be displayed update the information wherever required.

Proforma-R7

Proforma for operation of Bank Accounts																
																(Rs in Lakhs)
S.No	Secretariat Administra tive Departme nt	HOD/ Unit Office/ Corporation/ Society/ Institution/ Committees/ Amcs, Etc.	Sources of fund (Govt/GIA/ GOI Scheme/ Own revenue/ Others	Name & Number of the DDO (If Not Applicable, Write NA)	Account Name	Account Number	Account Address	Branch	IFSC	Type Of Account (Rs. In Lakhs)			Total Amount (Rs in lakhs)	Interest Accrued during the last Financial year	Total amount available	Remarks
										Saving A/C	Current A/C	Fixed Deposit				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

RECEIPTS

Name of the HOD :

Administrative Department of Secretariat :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Sub-head and Detailed Head of Account	Budget Estimates 2022-23	Revised Estimates 2022-23	Budget Estimates 2023-24
(1)	(2)	(3)	(4)

**PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND
ACHIEVEMENTS**

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme	Physical Targets Achieved	Physical Targets Proposed		Remarks
	2021-22	2022-23	2023-24	

FORM D-7
/ See rule 6 /

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. Cr).	Book Value (Rs. Cr)	Book Value (Rs. Cr.)
Financial Assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in Govt dated securities / Treasury Bills Investments in 14-day Intermediate Treasury Bills Other Financial investments (please specify) Total			
Physical assets: Land Building- Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be Book-value, i.e. acquisition cost netted for depreciation/impairment.

FORM D-8

/See rule 6/

TAX REVENUES RAISED BUDGET NOT REALISED

(Principal taxes)

(As at the end of the reporting year)

Major Head	Description 11	Amount under disputes (Rs.Crore)					Amount not under disputes (Rs. Crore)					Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10	Over 10 years	Total	Over 1 year less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and Capital Services											
	Land Revenue											
	Stamps and Registration Fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles											
	Other Taxes											
	TOTAL											

Note: Reporting year refers to the second year proceeding the year for which the annual financial statement and demands for grants are presented.

Form D-9
/See rule 6/

Statement of Miscellaneous Liabilities: Outstanding

	(Rs. in Crores)
	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

* The outstanding amount pertains to the end-March position for the year before the current year.

PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS AND MAJOR WORKS

1. MINOR WORKS

(Rupees in lakhs)

Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2023-24	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority)
1	2	3	4	5
	Rs.	Rs.	Rs.	

2. MAJOR WORKS

(Rupees in lakhs)

Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	

PROFORMA – VIII

(Expected New Recruitments during 2023-24)

(Rs.in Lakhs)

Sl.No.	Post –Category	Number of Posts	Total Salary for the year 2023-24	Remarks